Previous references. ✓

190

(Sep. Reo)

File No. 30 of 02-03.

Serial Nos. 1-4

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

Part B. for

SUBJECT.

Refund of excess stamp duty and penalty levied on an instrument produced by one Ranjundappa.

Sl 1. From the Deputy Commr Bangalore Dt no 1201 D 13.4.03.

Submits for sanction a refund bill for Rs 6/- on behalf of Ranjundappa being the stamp duty and penalty recovered from him by the Sub-Registrar of Anekal.

Sl 2. To the Deputy Commissioner, Bangalore Dt no Fl 2106 D 6.6.03.

Requests that a copy of the document referred to in the above, may be forwarded to this Office for reference.

G. R. S. 58

P.T.O

Sl 3. From the Deputy Commissioner, Bangalore No 2066 D 15/20 7.03

Forwards a copy of the document quoted for -

Sl 4. To the Deputy Commissioner, Bangalore &
" Comptroller, Mysore Government.

G.O. No H 937-8 D 24.9.03.

Sep: Rev. 30 of 02-03

Office Note.

Office of the Dewan of Mysore.

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Branch

Revenue

Subject

Docket no: 66 of 18.7.03 from the Dy Comr, Bangalore District, in the matter of the refund of the excess stamp duty and penalty levied on an instrument of settlement produced by one Nanjundappa of Anekal Taluk

Note.

An instrument drawn up on a stamp paper of the value of a rupee was produced by the said Nanjundappa before the Anekal Sub-Registrar who construed it as a gift chargeable with duty under art: 31 Schedule I of the Mysore Stamp Regn, impounded, and forwarded it to the Dy Comr for the levy of what was considered to be the deficient duty. A duty of one rupee and a penalty of Rs 5/- (Rs 6/- in all)

were recovered from the party and credited to Govt in Jan 03. When the document was brought up to the Dy Comr for the certificate of the recovery of the deficient duty, he found that its contents were in favour of the instrument being considered a settlement falling under Art: 56 and that it was properly stamped. A refund bill for the excess amount thus levied was submitted for sanction.

The Dy Comr was therefore requested to forward a copy of the document for reference.

The copy of the instrument received accordingly shows that it was executed by one Venkatasamaiya of Hennagara village, Anekal Taluk in favour of one Ranjindaiffa and his wife Ramakka releasing his claim to properties (moveable and immoveable) amounting to Rs 200/- ~~Given~~ Given

~~to them~~ at the time of ~~in consideration of~~ their marriage by the executant and his father.

Submitted for orders

A.V.
1/9/03

Bring up with the Stamp Regn Etc —
V
5/9/03

Received.
7.9.03.

Submitted.

A copy of the Stamp Regulation is put up. As for 'Settlement' distinguished from 'Gift'; please see the last paragraph at page 286 of the Indian Stamp Act with notes by K. Jagannatha Aiyar, which is also put up.

A.V.
9/9/03

The relationship between the parties is not clear from the Copy of the document. The property is stated to have been given as "Streedhana". Under Cl: 56 V Schedule I of the Stamp Regn, Instrument of Settlement includes a

deed of Power. Before obtaining further particulars including Marriage Deed & Will it is difficult to decide.

Secretary

VV
10/9/03

The property is said to have been given away already during marriage. The doct is not a settlement & seems to be correctly styled as a release of 1 rupee only. The duty moreover, the Dy Cr has certified that the doct is properly stamped. The refund must therefore be necessarily sanctioned.

Put up draft please.

10/9/03

auth - draft
VV 11/9/03

Submitted with draft.

VV
12/9/03

15/9/03

15.9

X The Dewan through the 2nd Councillor.

I agree that the document has been sufficiently stamped and that the refund be recommended, & moved the

5

Sanctioned — Draft abbd 4
6/9/03

18.9.03
1302/6

Read

Correspondence ending with docket no: S.66 of 18.7.03 from the Dy Comr, Bangalore District.

Order thereon

One Venkatasamaiya son of Gejjalappa of Hennagara village, Anekal Taluk, executed a Bond on a stamp paper of the value of 1 Re ~~a bond under date~~ on the 15th of October 1902, ~~in favour of the~~ Ranjimdappa and his wife Ramakka, both residents of the same village, releasing his claim to properties moveable and immoveable amounting to Rs 200/- given to them at the time of their marriage by the executant and his father.

2 The document before was presented, the Sub-Registrar of Anekal, who ~~took it for~~ certifying the facts as to a gift, impounded

Urgent

Mrs Minute Sheet & Records be returned

Submitted with fair draft

15/9/03

Submitted with fair draft.

15/9/03

and forwarded it to the Dy Comr, Bangalore District, for the levy of ~~what he considered to be~~ deficient duty under art: 31, Schedule I of the Mysore Stamp Regn. The duty and penalty amounting to Rs 6/- were accordingly recovered from ~~the obligor~~ Ranjundappa and credited to Govt on 30.1.03. When the instrument finally came up before the Dy Comr for certificate as to the levy of the deficient duty & penalty, he found that it was a settlement properly stamped under art: 56, Schedule I, Mysore Stamp Regn. The duty and penalty levied are recommended to be refunded and a refund bill therefor is submitted by the Dy Comr.

3 The property is said to have been given away during marriage. The document is not a settlement and seems to be correctly styled as a release. The duty of one rupee is

quite sufficient. More-
over the Dy Comr has
certified that the docu-
ment is properly stamped
The refund is therefore
sanctioned

Draft as
ordered by
Secy.

14/9/03

Seen
12/9/03

The Dy Comr, Bangalore Di

The Comptr, Mysore Govt, with
the bill

Call for
Govt Mr
Doct

26/5/03

Subd with draft ac-
cordingly

26/5/03

Sep: Rev: 30 of 02-03

1902/03 ₹ 14..0

From

The Dy Commissioner
Bangalore District

To

The Secy to the Govt
of my Dept
Rev: and Cent Depts

Dated 13/5
Despatched 30/5 } April 03
Received

General No.

D No. 1201

Enclosure No. One

Submits for sanction a refund bill for Rs 6 on behalf of — Ranjumbapha being the excess stamp duty and penalty received from him by the Sub Registrar of Anekal.

Clerk

R. A.

1.5.03

A.W.S.

Submitted with draft

R.F. 16/5/03

MGCPB—50 reams—6-12-02.

DNS/201
En: one.

Bangalore District
Deputy Commissioners Office
Camp Nelamangala, 13th April/03

From H. H. Sparkes Esqre.
Deputy Commissioner,
Bangalore Distt

To
H. V. Nanjundayya Esquire
Secretary to the Govt of Mysore
Rev: and General Depts

Sir,

I have the honr to state that an instrument of settlement drawn up on one rupee stamped paper was impounded by the Sub Registrar of Anekal and sent to this Office for levy

of what was considered to be the deficient duty under article 31 of Schedule I of Stamp Regulation II of 1900. Accordingly, duty of rupee one and a penalty of ~~Rs 5~~/- (in all Rs. 6) were recovered from the executant Nanjundappa and credited in the Anekal Taluk Treasury on 30th January 1903. When the instrument with all the subsequent correspondence came up before me for the certificate as to the levy of document stamp duty and penalty, I found that the instrument was one whereby certain property valued at ~~Rs~~ 200/- was bestowed by the executor of the document on the holder in consideration of marriage. It is thus a settlement which (as it is expressly excluded under Article 31) falls

3

under Article 56. As the document relating to a settlement is assessed as a bond (Article No 14) it is sufficiently stamped The extra amount of Rs 61 now levied has therefore to be refunded to Nanjundappa. A refund bill is accordingly prepared in his favour and herewith submitted for the sanction of Government

2. To avoid the inconvenience that might be caused to the party by delay, the document has been returned to the party with the necessary certificate thereon

I have the honor to be
Sir
Your Most obedient servant

Asst Sperkey
Asst Deputy Commissioner
Bangalore District

Redraft- 4

Sel: Rev. 30 of 1902-03

To Sl 2

The Dy Comr.,

Bangalore Dist.

D

No. R 2106

dated. 6/6/03

His letter no: D 1201 of 13.4.03 submitting for sanction a refund bill in favour of one Nanjunda appa for Rs 6/-, being the excess duty and penalty levied ~~for~~ on an instrument of settlement produced by him.

Has the honour to request that a copy of the document referred to in the above may be forwarded to this office for reference.

B.O

4/6/03

for Secy

26/5/03

Rec'd 6/6/03

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1903 / 644

From

The Dy Commissioner
Bangalore District

To

The Secy to the Govt
of my Sore
Rev and Cent Depts

Dated 18th
Despatched 20th } Jan 1903
Received

General No.

S No. 66

Enclosure No. one cover

See yr docket No H 2106 of 6th
June 1903.

as called for
Encloses a copy of the
instrument of settlement
executed by one Ranjimtakke
of the Anekal Taluk.

Govt
Secy
20. 7.
Respectfully
22/7 Asst
Submitted with notes
1/9/03

Bangalore District.
Deputy Commissioner's Office
Bangalore 18th July 1903.

S No. 66
Encl: one copy

From,

H. H. Sparkes Esq:
Deputy Commissioner.
Bangalore District.

To

H. V. Nanjundayya Esq: M.A.M.L.
Secretary to the Government
of Mysore
General & Revenue Departments,

Sir

With reference to your docket No. Fl. 2106 dated 6th June 1903, calling for the copy of the instrument of settlement executed by one Nanjundappa of the Anekal Taluk in whose favor a refund bill for Rs 6/- had been submitted to Government by me, I have the honor to enclose the copy of the above document, received from the Sub-Registrar of Anekal.

I have the honor to be,
Sir,
Your most obedient Servant,
H. H. Sparkes
Dy Commissioner.

No 74 of 02-03

6

Certified that the instrument has been sufficiently stamped under Art 56 clause (a) of the Stamp Regulation II of 1900.

Bangalore District
the 7th April 1903.

H. H. Spathe
Comm Bangalore dist.

M. Venkoba Rao
Sub Regr

9

(sd) M. Venkoba Rao
21-11-02 Sub Regr

(sd) M. Venkoba Rao
4-5-03 Sub Regr

(sd) M. Venkoba Rao
Sub Regr
2-7-03

Copy

M Venkoba Rao

Sub Registrar

Sef Rev: 30 of 02-03. 10

Read Sl 4

Correspondence endg with docket no: S. 66 of 18.7.03 from the Dy Comr, Bangalore District.

Order thereon.

One Venkatasamanya, son of Lejjalappa of Hemmagara village, Anekal Taluk, executed an instrument on a stamp paper of the value of one rupee on the 15th of October 1902, in favour of one Nanjundappa and his wife Ramakka, both residents of the same village, releasing his claim to certain properties both moveable and immoveable amounting to Rs 200/- given to them at the time of their marriage by the executant and his father.

2. The document was presented before the

D

No. H 937-8
dt 24.9.03
24
dt 16/9/03

Issue Q
dt 1.10.03
01

dt 16/10/03

Sub Registrar of Anekal,
who construing the trans-
action as a gift, impound-
ed and forwarded it to
the Dy Comr, Bangalore
District, for the levy of
deficient duty under
Article 31, Schedule I of the
Mysore Stamp Regn. The
duty and penalty amount-
ing to Rs 6/- were accordingly
recovered from Ranjamma
and credited to Govt on
30.1.03. When the instru-
ment finally came up
before the Dy Comr for certi-
ficate of levy of the defi-
cient duty and penalty,
he found that it was a
settlement properly stamped
under Art: 56, Schedule I,
Mysore Stamp Regn. The
duty and penalty levied
are recommended to be
refunded and a refund
bill therefor is submitted

by the Dy Comr.

3. The property is said to have been given away during marriage. The document is not a settlement and seems to be correctly styled as a release. The duty of one rupee is quite sufficient. Moreover, the Dy Comr has certified that the document is properly stamped. The refund is therefore sanctioned.

Fair draft
21/9/03
15/9/03 for Secy)

21/9/03

The Dy Comr, Bangalore Dist
The Comptroller, Mysore for
with the bill.

Orders
19-IX-03

21/9/03

21/9/03

Comptr
23/9/03